

SPORTS SHINKO (USA) CO., LTD.

TRIAL BALANCE (USD)

FOR THE TWELVE PERIODS ENDING DECEMBER 31, 2004

Jan. - Dec., 2004

14130 UFJ

14150 B/KHAWAII

16600 DUE TO/FROM AFFILIATE

20610 INITIALFUNDING-IC NP

26876 OTHER LIAB

31020 COMMON STOCK

31040 A-P-I-C

33040 PRIOR YRS RE

33050 ALLOCATED YTD EARNINGS

44820 OTHER INCOME

66280 MISCELLANEOUS EXPENSE

80010 EXTRAORDINARY GAIN/(LOSS)

83550 CORPORATE TAX

83580 INHABITANT TAX - INCOME

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Exhibit 33

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10/11/05 at 16:44:12.07

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Sports Shinko (USA), Co., Ltd.

General Ledger

For the Period From May 1, 2004 to May 31, 2004

Filter Criteria includes: Report order is by ID. Report is printed with Truncated Transaction Descriptions and in Detail Format.

Account ID Account Description	Date	Reference	Tran	Trans Description	Debit Amt	Credit Amt	Balance
1000 Wells Fargo Account	5/1/04 5/31/04		GENJ	Beginning Balance Interest Income Current Period Change Ending Balance			
1050 Bank of Hawaii	5/1/04 5/31/04			Beginning Balance Ending Balance			
1450 Prepaid/Deposits	5/1/04 5/31/04			Beginning Balance Ending Balance			
1500 La Costa Const Receivable	5/1/04 5/31/04			Beginning Balance Ending Balance			
1550 La Costa Receivable	5/1/04 5/31/04			Beginning Balance Ending Balance			
1700 Encinitas Receivable	5/1/04 5/31/04			Beginning Balance Ending Balance			
1802 Grenoble (Japan) Receivable	5/1/04 5/31/04			Beginning Balance Ending Balance			
1802a Grenoble Receivable	5/1/04 5/31/04			Beginning Balance Ending Balance			
1803 Grenoble (Japan) Int Rec	5/1/04 5/31/04			Beginning Balance Ending Balance			
1806 Hawaii (Japan) Receivable	5/1/04 5/31/04			Beginning Balance Ending Balance			
1806H Int Hawaii (Japan) Receiv	5/1/04 5/31/04			Beginning Balance Ending Balance			
1850 Investment in Subsidiaries	5/1/04 5/31/04			Beginning Balance Ending Balance			
1900 Property/Equipment	5/1/04 5/31/04			Beginning Balance Ending Balance			

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